

**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
*For The Year Ended December 31, 2008*

	Solid Waste	Packwood Airport	South County Airport
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Charges for Services	\$ 2,102,555	\$ -	\$ 26,534
Cash Received from Rent Proceeds	-	450	17,989
Cash Received from Miscellaneous Activities	117,252	-	20,354
Payments for Wages & Benefits	(1,032,309)	-	-
Payments to Suppliers for Goods & Services	(1,235,874)	(18,936)	(133,197)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(48,376)</b>	<b>(18,486)</b>	<b>(68,320)</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>			
Operating Grants Received	327,161	5,000	-
Operating Transfer-In	-	19,500	66,000
<b>Cash Provided (Used) by Financing Activities</b>	<b>327,161</b>	<b>24,500</b>	<b>66,000</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Net Proceeds (loss) from Capital Improvement Assessments	-	-	-
Acquisition/Construction of Capital Assets	(423,828)	-	(598,265)
Capital Grants Received	-	-	577,354
Insurance Proceeds	39,438	-	-
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>(384,390)</b>	<b>-</b>	<b>(20,911)</b>
<b>Cash Flows from Investing Activities:</b>			
Receipt of Interest	-	-	-
Sale of Investment Securities	444,196	-	34,686
Purchase of Investment Securities	(424,990)	(4,308)	(23,699)
<b>Cash Provided by Investing Activities</b>	<b>19,206</b>	<b>(4,308)</b>	<b>10,987</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(86,399)</b>	<b>1,706</b>	<b>(12,244)</b>
Cash and Cash Equivalents at Beginning of Year	333,560	791	25,978
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 247,161</b>	<b>\$ 2,497</b>	<b>\$ 13,734</b>

**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
*For The Year Ended December 31, 2008*

	<b>Solid Waste</b>	<b>Packwood Airport</b>	<b>South County Airport</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>			
<b>Net Operating Income (Loss)</b>	\$ 69,619	\$ (23,169)	\$ (162,246)
<b>Adjustments to Reconcile Net Operating Income (Loss)</b>			
<b>to Net Cash Used by Operations:</b>			
Depreciation Expense	91,827	4,570	86,143
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	(15,350)	-	(259)
(Increase) Decrease in Prepaids	(983)	104	(1,964)
Increase (Decrease) in Payables	(193,489)	9	10,006
<b>Total Adjustments</b>	<u>(117,995)</u>	<u>4,683</u>	<u>93,926</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (48,376)</u>	<u>\$ (18,486)</u>	<u>\$ (68,320)</u>

See Accompanying Notes to Financial Statements

**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
*For The Year Ended December 31, 2008*

	Water-Sewer Utility	Totals
<b>Cash Flows from Operating Activities:</b>		
Cash Received from Charges for Services	\$ -	\$ 2,129,089
Cash Received from Rent Proceeds	-	18,439
Cash Received from Miscellaneous Activities	-	137,606
Payments for Wages & Benefits	-	(1,032,309)
Payments to Suppliers for Goods & Services	(44,146)	(1,432,153)
<b>Net Cash Provided (Used) by Operating Activities</b>	(44,146)	(179,328)
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Operating Grants Received	37,696	369,857
Operating Transfer-In	-	85,500
<b>Cash Provided (Used) by Financing Activities</b>	37,696	455,357
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Net Proceeds (loss) from Capital Improvement Assessments	(11,751)	(11,751)
Acquisition/Construction of Capital Assets	(23,794)	(1,045,887)
Capital Grants Received		577,354
Insurance Proceeds	-	39,438
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	(35,545)	(440,846)
<b>Cash Flows from Investing Activities:</b>		
Receipt of Interest	(3,792)	(3,792)
Sale of Investment Securities	148,301	627,183
Purchase of Investment Securities	(135,223)	(588,220)
<b>Cash Provided by Investing Activities</b>	9,286	35,171
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(32,709)	(129,646)
Cash and Cash Equivalents at Beginning of Year	111,072	471,401
<b>Cash and Cash Equivalents at End of Year</b>	\$ 78,363	\$ 341,755

**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
*For The Year Ended December 31, 2008*

	<b>Water-Sewer Utility</b>	<b>Totals</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Oper:</b>		
<b>Net Operating Income (Loss)</b>	\$ (41,112)	\$ (156,908)
<b>Adjustments to Reconcile Net Operating Income (Loss)</b>		
<b>to Net Cash Used by Operations:</b>		
Depreciation Expense		182,540
Change in Assets and Liabilities:		
(Increase) Decrease in Receivables		(15,609)
(Increase) Decrease in Prepaids		(2,843)
Increase (Decrease) in Payables	(3,034)	(186,508)
<b>Total Adjustments</b>	(3,034)	(22,420)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (44,146)</b>	<b>\$ (179,328)</b>

See Accompanying Notes to Financial Statements